

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

ROYAL INDEMNITY COMPANY,

Plaintiff,

v.

PEPPER HAMILTON LLP, W. RODERICK
GAGNE', FREED MAXICK & BATTAGLIA
CPAs, McGLADREY & PULLEN LLP, and
MICHAEL AQUINO,

Defendants.

CHARLES A. STANZIALE, JR.,
Chapter 7 Trustee of Student Finance
Corporation,

Plaintiff,

v.

McGLADREY & PULLEN LLP and
MICHAEL AQUINO,

Defendants.

CHARLES A. STANZIALE, JR.,
Chapter 7 Trustee of Student Finance
Corporation,

Plaintiff,

v.

PEPPER HAMILTON LLP, et al.,

Defendants.

C.A. No. 05-165-JJF

C.A. No. 05-72-JJF

C.A. No. 04-1551-JJF

MBIA INSURANCE CORPORATION and)	
WELLS FARGO BANK, N.A. (f/k/a WELLS)	
FARGO BANK MINNESOTA N.A.) as)	
TRUSTEE OF SFC GRANTOR TRUST,)	
SERIES 2000-1, SFC GRANTOR TRUST,)	
SERIES 2000-2, SFC GRANTOR TRUST,)	
SERIES 2000-3, SFC GRANTOR TRUST,)	C.A. No. 02-1294-JJF
SERIES 2000-4, SFC GRANTOR TRUST,)	
SERIES 2001-1, SFC GRANTOR TRUST,)	
SERIES 2001-2, SFC OWNER TRUST 2001-I,)	
AND SFC GRANTOR TRUST, SERIES 2001-3,)	
)	
Plaintiffs/Counterclaim Defendants,)	
)	
v.)	
)	
ROYAL INDEMNITY COMPANY,)	
)	
Defendant/Counterclaim Plaintiff.)	
)	

**DECLARATION OF ROBERT W. GIFFORD
IN SUPPORT OF ROYAL INDEMNITY COMPANY'S
EMERGENCY MOTION TO COMPEL**

Robert W. Gifford hereby declares, under penalty of perjury, that:

1. I am an attorney duly admitted to practice before this Court, and one of the attorneys for Royal Indemnity Company in this action. I have personal knowledge of the facts stated herein.

2. Appended as exhibits hereto are true and correct copies of the following documents:

Exhibit A. Expert Report submitted by Professor Geoffrey C. Hazard, Jr.

Exhibit B. Excerpts from the transcript of the August 17, 2007, deposition of Professor Geoffrey C. Hazard, Jr.

Exhibit C. Expert Report submitted by Peter Humphreys, Esq.

Exhibit D. Excerpts from the transcript of the August 23, 2007, deposition of Peter Humphreys.

Dated: August 30, 2007
New York, New York


ROBERT W. GIFFORD